

TRANSPORT DEPARTMENT

From The Transport Commissioner, Chepauk, Chennai-5.	To The Regional Transport Officer, Namakkal.
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Letter R.No.D1/67462/2003 Dated: 18.6.2004

Sir,

Sub: Motor Vehicles – Taxation – Tamil Nadu Motor Vehicles Taxation (Amendment) Act, (Act 13/2003)-Maxi Cab- Permit Surrendered Collection of tax – Clarifications – Requested – Reg.

Ref: 1. Lr.No.45301/C3/2003 dt: 3.10.2003 of the Regional Transport Officer, Namakkal.  
2. This office letter of even no.dt 1.12.2003 addressed to the Government.  
3. Govt.Lr.No.106247/Tr.1/2003-1 dt: 27.2.2004.  
4. This office letter of even no.dt.29.3.2004 addressed to Government.  
5. Govt.Lr.No.106247/Tr.1/2003-2, dt: 20.5.2004.

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In the reference 1<sup>st</sup> cited, the Regional Transport Officer, Namakkal has sought for certain clarification regarding collection of tax for the vehicle Maxi Cab TN07/X 1478 and the history of the case is as follows:

The Permit in respect of a maxi cab TN07/X 1478 has been surrendered u/r 204 of T.N.M.V. Rules, 1989 w.e.f.25.6.2003 . After effecting the surrender of permit, the vehicle comes under the class LMV O.B (own use only) for which tax has to be collected under the category of non-transport vehicles with effect from the date of surrender of permit. At this juncture, he has sought for clarification as to whether the annual tax has to be collected at the rate specified under Clause 7 of First Schedule or the life time tax at the rates specified under Part II of the Third Schedule of TNMVT Act 1974, in case of maxi cabs and tourist taxis in respect of which permits are surrendered. The matter was referred to Government, the Government in the reference 5<sup>th</sup> cited (Copy enclosed) have issued clarifications.

Hence, the Regional Transport Officer, Namakkal is requested to collect the tax according to the clarification issued by the Government.

Sd/- R.SHAMUGAM,  
For Transport Commissioner

Copy of Government letter No.106247/Tr.1/2003-2 dt 20.5.2004 addressed to the Transport Commissioner, Chepauk, Chennai-5.

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Sub: Motor Vehicles – Taxation – Tamil Nadu Act 13 of 2003 Life Time Tax system to four wheeler (Non-Transport) for personal use Maxi Cab permit to the vehicle surrendered and the vehicle Failing under class of M.V.O.B (for own use only) – Collection of tax – Clarification.

Ref: 1. Govt. Lr.No.106247/Tr.1/2003-1 Home (Tr.l) Department. Dt: 27.2.04.  
2.Your letter No.D1/67462/2003, dt: 29.3.2004.

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I am directed to refer to your letter second cited and to state that the vehicle in question was originally registered as a Transport Vehicle prior to 01.07.98 As such the vehicle owner has the option to pay either annual tax or are time tax when he opts for conversion later, as the said vehicle is an old vehicle within the meaning of section 4 of the Tamil Nadu Motor Vehicles Taxation Act.

2. The new into schedule that was introduced with effect from 1.8.2003 has no application here as it is meant for vehicles registered on and after 01.08.2003 only in other word, the date of original registration determines the pattern of life time tax and not the date of conversion. In fact, the clarification office in government letter MS.No.353, Home (Tr.l) dated: 20.2.2004 would be relevant in this case.

Yours faithfully  
Sd/- P.Saravanan  
For Addl.Joint Secretary to Government.

/true copy/

For Transport Commissioner